

5. At that point Rowen presumed there was a final judgment and discovered only by going to PACER for the docket that there was a final judgment filed with a restitution amount to be paid.

Defendant notes that good faith and intent was demonstrated by remission of full within a few days of discovery of the amount in the final judgment. Payment was made absent any information on the missing \$40,000 the IRS had taken from a 2020 overpayment.

The foregoing demonstrates with evidence that there is more than sufficient showing of “excusable neglect” or “good cause”¹ to grant Defendant relief for a 30-day extension of filing the Notice of Appeal. The system broke down in the service of process (notice) on him. He has acted in good faith. Had the Justice Department waited only a few days more to demand payment, Rowen would have been forever barred from appeal through no fault of his own.

Respectfully submitted, 12 August 2022.

/s/ Robert Rowen

Robert Jay Rowen-Pro se

The reason for the delay was beyond {party}'s control. {Party} did not have reasonable control over {specify required act} because {state reason for delay and show lack of control}. {See “Reason for delay,” O'Connor's Federal Rules * Civil Trials, ch. 5-F, § 4.2.4(2)(c) (2022 ed.).} e. {Party} has acted in good faith. {Elaborate.} {See “Good faith,” O'Connor's Federal Rules * Civil Trials, ch. 5-F, § 4.2.4(2)(d) (2022 ed.).}